

**GOVERNMENT**  **SIKKIM** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

No. 16/2021(Rate) GST/SIKKIM

Date: 18<sup>th</sup> November, 2021

## **NOTIFICATION**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Sikkim, in the Finance (Department of Revenue), No.12/2017- State Tax (Rate), dated the 28th June, 2017, namely:—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading " Description of Services ", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (iii) against serial number 15, in column (3), in the heading " Description of Services ", after item (c), the following shall be inserted, namely, -

"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017).";

(iv) against serial number 17, in column (3), in the heading " Description of Services ", after item (e), the following shall be inserted, namely. -

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017)."

2. This notification shall come into force with effect from 1<sup>st</sup> day of January, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

